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Certified Public Accountants

**PRAIRIE HILLS
UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS
AUDIT REPORT JUNE 30, 2018**

Prepared By
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PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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INDEPENDENT AUDITORS' REPORT

Board of Education
Prairie Hills Unified School District No. 113
Sabetha, Kansas 66534

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Prairie Hills Unified School District No. 113, Sabetha, Kansas, as of and for the fiscal year ended June 30, 2018 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1.C; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S Generally Accepted Accounting Principles

As described in Note 1.C of the financial statement, the financial statement is prepared by Prairie Hills Unified School District No. 113, Sabetha, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1.C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Prairie Hills Unified School District No. 113, Sabetha, Kansas, as of June 30, 2018, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Prairie Hills Unified School District No. 113, Sabetha, Kansas, as of June 30, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.C.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, schedule of regulatory basis receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.C.



Kickhaefer & Buessing, P.A.

Marysville, Kansas

October 8, 2018

**PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS**

FINANCIAL INFORMATION

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

STATEMENT 1
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SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELED ENCUMBRANCES	RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH		ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE		ENDING CASH BALANCE
					BALANCE		PAYABLE		
GENERAL FUNDS									
GENERAL	\$ 6,166.22	\$ 0.00	\$ 7,568,448.06	\$ 7,574,613.83	\$ 0.45	\$ 352,470.97	\$ 352,471.42		
SUPPLEMENTAL GENERAL	125,679.81	0.00	2,557,490.45	2,577,438.00	105,732.26	0.00	105,732.26		
SPECIAL PURPOSE FUNDS									
BILINGUAL EDUCATION	0.00	0.00	401.00	401.00	0.00	0.00	0.00		
CAPITAL OUTLAY	2,001,783.51	0.00	700,849.90	723,126.14	1,979,507.27	0.00	1,979,507.27		
DRIVER TRAINING	41,228.86	0.00	17,284.87	14,284.87	44,227.99	0.00	44,227.99		
FOOD SERVICE	220,559.74	0.00	684,002.69	678,421.15	226,141.28	0.00	226,141.28		
PROFESSIONAL DEVELOPMENT	78,038.46	0.00	55,040.00	47,750.00	85,328.46	0.00	85,328.46		
SPECIAL EDUCATION	821,379.21	0.00	1,281,942.64	1,336,605.43	766,716.42	0.00	766,716.42		
KPERS SPECIAL RETIREMENT CONTRIBUTION	0.00	0.00	809,834.58	809,834.58	0.00	0.00	0.00		
CAREER AND POSTSECONDARY EDUCATION	214,690.75	0.00	418,088.46	395,759.46	237,019.75	0.00	237,019.75		
CONTINGENCY RESERVE	1,340,969.15	0.00	0.00	0.00	1,340,969.15	0.00	1,340,969.15		
AT RISK (4 YR OLD)	62,755.39	0.00	122,250.14	115,000.00	70,005.53	0.00	70,005.53		
AT RISK (K-12)	136,209.52	0.00	608,906.00	613,738.38	131,377.14	0.00	131,377.14		
TEXTBOOK RENTAL	267,812.44	0.00	130,180.60	143,614.00	254,379.04	0.00	254,379.04		
CARL PERKINS GRANT	0.00	0.00	5,126.00	5,126.00	0.00	0.00	0.00		
GIFTS AND DONATIONS	2,973.47	0.00	99,413.65	86,214.23	16,172.89	0.00	16,172.89		
GIFTS/DONATIONS SOFTBALL/BASEBALL	11,101.65	0.00	14,878.47	24,114.98	1,865.14	0.00	1,865.14		
TITLE I FY 18	0.00	0.00	128,220.00	128,220.00	0.00	0.00	0.00		
TITLE II - A FY 18	0.00	0.00	35,996.00	35,996.00	0.00	0.00	0.00		
GATE RECEIPTS FUNDS	40,554.71	0.00	163,014.85	174,158.87	29,410.69	0.00	29,410.69		
SCHOOL PROJECT FUNDS	219,705.45	0.00	243,081.19	221,031.24	241,755.40	0.00	241,755.40		
DEBT SERVICE FUND									
BOND AND INTEREST FUND-(#441)	771,362.98	0.00	605,633.43	636,650.00	740,346.41	0.00	740,346.41		
BOND AND INTEREST FUND-(#488)	447,938.33	0.00	257,337.15	220,950.00	484,325.48	0.00	484,325.48		
NONEXPENDABLE TRUST FUNDS--									
HEIMAN-DICK SCHOLARSHIP	24,000.00	0.00	168.00	0.00	24,168.00	0.00	24,168.00		
EXPENDABLE TRUST FUNDS--									
ROTHFELDER SCHOLARSHIP	9,878.14	0.00	69.27	1,000.00	8,947.41	0.00	8,947.41		
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 6,844,787.79	\$ 0.00	\$ 16,507,656.53	\$ 16,564,048.16	\$ 6,788,396.16	\$ 352,470.97	\$ 7,140,867.13		

THE NOTES TO THE FINANCIAL STATEMENT ARE AN INTEGRAL PART OF THIS STATEMENT.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

STATEMENT 1
PAGE 2 OF 2

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	ENDING CASH BALANCE
COMPOSITION OF CASH	
CASH IN BANK, UNITED BANK & TRUST, SABETHA, KANSAS	
- ACCOUNTS	\$ 806,635.66
- CERTIFICATE OF DEPOSITS	20,104.90
SUBTOTAL	<u>826,740.56</u>
CASH IN BANK, WETMORE NATIONAL BANK, WETMORE, KANSAS	
- ACCOUNTS	33,221.57
- CERTIFICATE OF DEPOSIT	75,000.00
SUBTOTAL	<u>108,221.57</u>
CASH IN BANK, ACADEMY BANK, GOFF, KANSAS	
- CERTIFICATE OF DEPOSITS	<u>205,771.32</u>
CASH IN BANK, MORRILL & JAMES BANK, SABETHA, KANSAS	
- ACCOUNTS	<u>2,951,825.43</u>
CASH IN BANK, COMMUNITY NATIONAL BANK, SENECA, KANSAS	
- CERTIFICATE OF DEPOSIT	<u>1,689,354.87</u>
CASH IN BANK, STATE BANK OF BERN, BERN, KANSAS	
- ACCOUNTS	1,295,438.01
- CERTIFICATE OF DEPOSITS	133,947.41
SUBTOTAL	<u>1,429,385.42</u>
TOTAL CASH	7,211,299.17
LESS AGENCY FUNDS per SCHEDULE 3	<u>(70,432.04)</u>
TOTAL REPORTING ENTITY (Excluding Agency Funds)	<u>\$ 7,140,867.13</u>

THE NOTES TO THE FINANCIAL STATEMENT ARE AN INTEGRAL PART OF THIS STATEMENT.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Municipal Financial Reporting Entity

Prairie Hills Unified School District No. 113 is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Prairie Hills Unified School District No. 113 (the District) and does not include any related municipal entities.

B. Regulatory Basis Fund Types

General Fund--the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund—used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

C. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

D. Reimbursements

Prairie Hills Unified School District No. 113 records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis accounting.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

E. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding fiscal year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The District published the budget August 16th and the hearing and adoption of the budget was August 28th. The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds: textbook rental, contingency reserve, and all federal program and grant funds.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

F. Property Tax

The county clerk calculates the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

Taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 21st and May 11th. Delinquent taxes were assessed interest at 10% per annum for the calendar years 2017 and 2018. This interest is retained by the county.

Taxes levied to finance the budget are made available to the district after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2018

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance With Finance-Related Legal and Contractual Provisions

Management is aware of no statutory violations for the fiscal year ending June 30, 2018.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located or in an adjoining county if the institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2018.

At June 30, 2018, the carrying amount of the district's deposits was \$7,211,299.17 and the bank balance was \$7,188,977.64. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$1,317,337.72 was covered by federal depository insurance and \$5,871,639.92 was collateralized with securities held by the pledging financial institutions' agents in the district's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$525,706.00 subsequent to June 30, 2018 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

5. PRIOR YEAR DEBT DEFEASANCE

In prior year, the District defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statement. The final payout of the defeased bonds will be 9/1/19.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2018

5. PRIOR YEAR DEBT DEFEASANCE(cont.)

At June 30, 2018, the following defeased bonds are outstanding:

Bond Series 2009 \$5,840,000.00

6. LONG-TERM DEBT

Changes in long-term liabilities for the district for the year ended June 30, 2018 were as follows:

ISSUE	INTEREST RATES	DATE OF ISSUE	AMOUNT OF ISSUE	DATE OF FINAL MATURITY	BEGINNING PRINCIPAL OUTSTANDING	ADDITIONS TO PRINCIPAL	REDUCTIONS OF PRINCIPAL	NET CHANGE IN PRINCIPAL	ENDING PRINCIPAL OUTSTANDING	INTEREST PAID
GENERAL OBLIGATION BONDS: SERIES 2009- #441	3.0 - 4.45%	4/17/2009	\$ 8,345,000.00	9/1/2029	\$ 1,080,000.00	\$ 0.00	\$ 330,000.00	\$ (330,000.00)	\$ 750,000.00	\$ 33,150.00
REFUNDING SERIES 2014- #113(#488)	2.00%	4/23/2014	1,515,000.00	9/1/2020	900,000.00	0.00	205,000.00	(205,000.00)	695,000.00	15,950.00
REFUNDING SERIES 2016 - #113(#441)	2.0 - 3.0%	12/1/2016	4,580,000.00	9/1/2026	4,580,000.00	0.00	140,000.00	(140,000.00)	4,440,000.00	133,500.00
					<u>\$ 6,560,000.00</u>	<u>\$ 0.00</u>	<u>\$ 875,000.00</u>	<u>\$ (675,000.00)</u>	<u>\$ 5,885,000.00</u>	<u>\$ 182,600.00</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	YEAR					
	2019	2020	2021	2022	2023	2024-2028
PRINCIPAL						TOTAL
GENERAL OBLIGATION BONDS-2009- #441	\$ 360,000.00	\$ 390,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 750,000.00
GENERAL OBLIGATION REFUNDING BONDS-2014- #113	225,000.00	230,000.00	240,000.00	0.00	0.00	695,000.00
GENERAL OBLIGATION REFUNDING BONDS-2016-#113	110,000.00	110,000.00	535,000.00	565,000.00	600,000.00	4,440,000.00
INTEREST						
GENERAL OBLIGATION BONDS-2009- #441	20,805.00	7,117.50	0.00	0.00	0.00	27,922.50
GENERAL OBLIGATION REFUNDING BONDS-2014- #113	11,650.00	7,100.00	2,400.00	0.00	0.00	21,150.00
GENERAL OBLIGATION REFUNDING BONDS-2016-#113	131,000.00	128,250.00	118,575.00	102,075.00	84,600.00	710,900.00
TOTAL PRINCIPAL AND INTEREST	<u>\$ 858,455.00</u>	<u>\$ 872,467.50</u>	<u>\$ 895,975.00</u>	<u>\$ 667,075.00</u>	<u>\$ 684,600.00</u>	<u>\$ 5,928,822.50</u>

7. INTERFUND TRANSFERS

From	To	Statutory Authority	Amount
General Fund	Special Education	K.S.A. 72-6428	\$ 751,541.00
General Fund	At Risk (4 Year Old)	K.S.A. 72-6428	90.04
General Fund	At Risk K-12	K.S.A. 72-6428	218,656.00
General Fund	Food Service	K.S.A. 72-6428	34,458.25
General Fund	Career & Postsecondary	K.S.A. 72-6428	7405.46
General Fund	Capital Outlay	K.S.A. 72-6428	446.32
General Fund	Bilingual Education	K.S.A. 72-6428	401.00
Supplemental General	Special Education	K.S.A. 72-6433	500,000.00
Supplemental General	Professional Development	K.S.A. 72-6433	50,000.00
Supplemental General	Textbook	K.S.A. 72-6433	65,897.10
Supplemental General	Food Service	K.S.A. 72-6433	21,273.63

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2018

Supplemental General	At Risk K-12	K.S.A. 72-6433	390,250.00
Supplemental General	At Risk (4 Yr. Old)	K.S.A. 72-6433	122,160.10
Supplemental General	Career & Postsecondary	K.S.A. 72-6433	402,000.00

8. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefits provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30th was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$809,834.58 for the year ended June 30, 2018.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2018

8. DEFINED BENEFIT PENSION PLAN(cont.)

Net Pension Liability

At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$9,464,540. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Termination Benefits. The District provides an early retirement program for eligible certified staff. The board shall pay the retiree an annual lump sum of \$3,000 into the retiree's 403 (b) account with a current district provided vendor for a period not to exceed the lesser of 5 years or the year the retiree is eligible to receive Medicare. If written notification is given on or before January 15 of the year of retirement and the certified staff member has been an employee for 20 or more years, a \$3,000 bonus will be put into their 403 (b) account.

Eligible certified staff will also receive the Early Retirement Incentive. In exchange for the bonus, the staff member will forfeit the \$15 a day pay for accumulated sick leave. 100% of the dollar amount is paid with 20 years of service, 80% with 16 years of service and 60% with 12 years of service with the District. Payments to retired employees under this plan were \$40,800.00 for the year ended June 30, 2018.

Fringe Benefits. The District shall pay \$438.44 per month toward a district health insurance premium for all certified employees. Employees may also elect to participate in a flexible benefit plan with one or more of the following options:

- dependent care insurance
- health insurance
- life insurance
- disability insurance
- cancer insurance
- medical reimbursement

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2018

9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS(cont.)

Compensated Absences. The District's policies regarding vacation and sick leave are: Teachers are allowed 10 days sick leave accumulative to 90 days, one day bereavement leave, and three days personal leave accumulative to 5 days maximum. One additional day of sick leave is allowed for each month employed beyond a nine month contract; non-certified full-time employees are allowed ten days sick leave accumulative to 70 days, three days personal leave accumulative to sick leave if not used, and two weeks vacation for one to ten years employment and three weeks vacation after ten years; the superintendent is allowed 13 days sick leave accumulative to 90 days and 25 days vacation; the principals are allowed 13 days sick leave accumulative to 90 days and 25 days vacation. Teachers may choose to receive \$85 per unused personal day or roll unused days into their sick leave or roll 1 personal day to accumulate up to a maximum of 5 days in any year.

Liability for compensated absences is not reflected in the financial statement.

10. RELATED PARTY TRANSACTIONS

One of the board members is on the Board of Directors of one of the financial institutions where the District has funds deposited. At June 30, 2018, funds deposited at this institution totaled \$2,599,866.17. The Treasurer for the District works for another financial institution where the District has funds deposited. At June 30, 2018, funds deposited at this institution totaled \$1,152,971.76. The District purchased insurance with Saylor Insurance, a company which a board member is part owner. The amount spent with Saylor Insurance during the fiscal year ended June 30, 2018 was \$170,309.00.

11. SUBSEQUENT EVENTS

The District's management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

12. COMMITMENTS AND CONTINGENCIES

Litigation

As of the audit date, there was no pending litigation which involved the Prairie Hills Unified School District #113.

Grant program involvement

The District participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by grantors or their representatives for audit of these programs for or including the year ending June 30, 2018. These compliance audits have not been conducted as of October 8, 2018. Accordingly, the District's compliance with applicable grant agreements will be established at some future date. The amount of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

**PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS**

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**PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS**

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

FUNDS	CERTIFIED BUDGET	ADJUSTMENT TO		ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	TOTAL BUDGET FOR COMPARISON	EXPENDITURES CHARGEABLE TO CURRENT YEAR	VARIANCE - OVER (UNDER)
		COMPLY WITH LEGAL MAX					
GENERAL FUNDS							
GENERAL	\$ 7,537,690.00	\$ (102,955.00)	\$	139,878.83	\$ 7,574,613.83	\$ 7,574,613.83	\$ 0.00
SUPPLEMENTAL GENERAL	2,587,002.00	(9,564.00)		0.00	2,577,438.00	2,577,438.00	0.00
SPECIAL PURPOSE FUNDS							
BILINGUAL EDUCATION	3,000.00	0.00		0.00	3,000.00	401.00	(2,599.00)
CAPITAL OUTLAY	1,224,389.00	0.00		0.00	1,224,389.00	723,126.14	(501,262.86)
DRIVER TRAINING	37,933.00	0.00		0.00	37,933.00	14,284.87	(23,648.13)
FOOD SERVICE	734,576.00	0.00		0.00	734,576.00	678,421.15	(56,154.85)
PROFESSIONAL DEVELOPMENT	47,750.00	0.00		0.00	47,750.00	47,750.00	0.00
SPECIAL EDUCATION	1,528,783.00	0.00		0.00	1,528,783.00	1,336,605.43	(192,177.57)
KPERS SPECIAL RETIREMENT CONTRIBUTION	861,240.00	0.00		0.00	861,240.00	809,834.58	(51,405.42)
CAREER AND POSTSECONDARY EDUCATION	405,024.00	0.00		0.00	405,024.00	395,759.46	(9,264.54)
AT RISK (K-12)	650,574.00	0.00		0.00	650,574.00	613,738.38	(36,835.62)
AT RISK (4 YR. OLD)	115,000.00	0.00		0.00	115,000.00	115,000.00	0.00
DEBT SERVICE FUNDS							
BOND AND INTEREST-#441	636,651.00	0.00		0.00	636,651.00	636,650.00	(1.00)
BOND AND INTEREST-#488	220,950.00	0.00		0.00	220,950.00	220,950.00	0.00

**PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS**

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PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 1 OF 15

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
STATE SOURCES--			
GENERAL STATE AID	\$ 6,674,949.00	\$ 6,703,736.00	\$ (28,787.00)
SPECIAL EDUCATION	751,541.00	826,116.00	(74,575.00)
NEIGHBORHOOD REVITALIZATION	0.01	0.00	0.01
MINERAL PRODUCTION TAX	2,079.22	1,226.00	853.22
TOTAL STATE SOURCES	7,428,569.23	7,531,078.00	(102,508.77)
REIMBURSEMENTS	139,878.83	0.00	139,878.83
TOTAL CASH RECEIPTS	7,568,448.06	\$ 7,531,078.00	\$ 37,370.06
EXPENDITURES			
INSTRUCTION	4,244,388.62	\$ 4,025,648.00	\$ 218,740.62
SUPPORT SERVICES:			
STUDENT SUPPORT	193,114.08	293,633.00	(100,518.92)
INSTRUCTIONAL SUPPORT	197,290.44	333,480.00	(136,189.56)
GENERAL ADMINISTRATION	586,640.93	250,500.00	336,140.93
SCHOOL ADMINISTRATION	52,275.03	77,439.00	(25,163.97)
CENTRAL SERVICES	0.00	151,750.00	(151,750.00)
OPERATIONS AND MAINTENANCE	807,707.21	447,283.00	360,424.21
STUDENT TRANSPORTATION	188,150.73	36,241.00	151,909.73
VEHICLE OPERATING SERVICE	92,337.53	244,666.00	(152,328.47)
VEHICLE SERVICES & MAINTENANCE	81,820.97	111,469.00	(29,648.03)
OTHER SUPPLEMENTAL SERVICE	73,893.72	0.00	73,893.72
STUDENT ACTIVITIES	43,996.50	0.00	43,996.50
OPERATING TRANSFERS TO:			
BILINGUAL EDUCATION	401.00	3,000.00	(2,599.00)
FOOD SERVICE	34,458.25	0.00	34,458.25
CAPITAL OUTLAY	446.32	25,000.00	(24,553.68)
SPECIAL EDUCATION	751,541.00	917,581.00	(166,040.00)
CAREER AND POSTSECONDARY EDUCATION	7,405.46	65,000.00	(57,594.54)
AT RISK (4 YR OLD)	90.04	55,000.00	(54,909.96)
AT RISK (K-12)	218,656.00	400,000.00	(181,344.00)
TEXTBOOK & STUDENT MATERIALS	0.00	100,000.00	(100,000.00)
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(102,955.00)	102,955.00
LEGAL GENERAL FUND BUDGET	7,574,613.83	7,434,735.00	139,878.83
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	139,878.83	(139,878.83)
TOTAL EXPENDITURES	7,574,613.83	\$ 7,574,613.83	\$ 0.00
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(6,165.77)		
UNENCUMBERED CASH, JULY 1, 2017	6,166.22		
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 0.45</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
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SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
AD VALOREM PROPERTY TAXES -2016	\$ 48,963.51	\$ 46,378.00	\$ 2,585.51
AD VALOREM PROPERTY TAXES -2017	1,813,288.03	1,730,598.00	82,690.03
DELINQUENT PROPERTY TAX	15,312.35	12,219.00	3,093.35
COMMERCIAL VEHICLE TAX	13,918.09	13,787.00	131.09
MOTOR VEHICLE TAX	148,939.47	141,266.00	7,673.47
RECREATIONAL VEHICLE TAX	2,135.00	2,140.00	(5.00)
STATE AID	514,934.00	514,934.00	0.00
TOTAL CASH RECEIPTS	<u>2,557,490.45</u>	<u>\$ 2,461,322.00</u>	<u>\$ 96,168.45</u>
<u>EXPENDITURES</u>			
INSTRUCTION	450,000.00	\$ 524,365.00	\$ (74,365.00)
SUPPORT SERVICES:			
GENERAL ADMINISTRATION	21,117.46	161,010.00	(139,892.54)
SCHOOL ADMINISTRATION	449,741.63	479,700.00	(29,958.37)
CENTRAL SERVICES	12,848.00	89,793.00	(76,945.00)
OPERATIONS & MAINTENANCE	92,150.08	472,340.00	(380,189.92)
TRANSFERS:			
FOOD SERVICE	21,273.63	70,000.00	(48,726.37)
PROFESSIONAL DEVELOPMENT	50,000.00	3,000.00	47,000.00
SPECIAL EDUCATION	500,000.00	300,000.00	200,000.00
VOCATIONAL EDUCATION	402,000.00	255,621.00	146,379.00
TEXTBOOK & STUDENT MATERIALS	65,897.10	40,000.00	25,897.10
AT RISK 4 YR OLD	122,160.10	30,000.00	92,160.10
AT RISK (K-12)	390,250.00	161,173.00	229,077.00
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(9,564.00)	9,564.00
TOTAL EXPENDITURES	<u>2,577,438.00</u>	<u>\$ 2,577,438.00</u>	<u>\$ (0.00)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(19,947.55)		
UNENCUMBERED CASH, JULY 1, 2017	<u>125,679.81</u>		
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 105,732.26</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
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CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
AD VALOREM PROPERTY TAXES -2016	\$ 18,201.20	\$ 17,742.00	\$ 459.20
AD VALOREM PROPERTY TAXES -2017	547,993.87	533,424.00	14,569.87
DELINQUENT PROPERTY TAX	5,254.59	4,541.00	713.59
COMMERCIAL VEHICLE TAX	5,060.13	4,696.00	364.13
MOTOR VEHICLE TAX	49,935.34	48,115.00	1,820.34
RECREATIONAL VEHICLE TAX	715.48	729.00	(13.52)
INTEREST ON IDLE FUNDS	29,913.05	34,124.00	(4,210.95)
OTHER REVENUE	9,059.92	11,250.00	(2,190.08)
TRANSFER FROM GENERAL FUND	446.32	25,000.00	(24,553.68)
STATE AID	34,270.00	34,414.00	(144.00)
TOTAL CASH RECEIPTS	<u>700,849.90</u>	<u>\$ 714,035.00</u>	<u>\$ (13,185.10)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	0.00	\$ 150,000.00	\$ (150,000.00)
STUDENT SUPPORT SERVICES	39,910.88	0.00	39,910.88
GENERAL ADMINISTRATION	4,303.44	79,107.00	(74,803.56)
SCHOOL ADMINISTRATION	111,811.39	180,270.00	(68,458.61)
OPERATIONS & MAINTENANCE	38,581.13	357,870.00	(319,288.87)
TRANSPORTATION	64,193.66	200,000.00	(135,806.34)
VEHICLE SERVICES & MAINTENANCE SERVICES	24,544.16	0.00	24,544.16
FACILITIES - BUILDING IMPROVEMENTS	439,781.48	257,142.00	182,639.48
TOTAL EXPENDITURES	<u>723,126.14</u>	<u>\$ 1,224,389.00</u>	<u>\$ (501,262.86)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(22,276.24)		
UNENCUMBERED CASH, JULY 1, 2017	<u>2,001,783.51</u>		
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 1,979,507.27</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 4 OF 15

DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ 6,912.00	\$ 9,800.00	\$ (2,888.00)
OTHER LOCAL REVENUE	<u>10,372.00</u>	<u>12,000.00</u>	<u>(1,628.00)</u>
TOTAL CASH RECEIPTS	<u>17,284.00</u>	<u>\$ 21,800.00</u>	<u>\$ (4,516.00)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	10,159.99	\$ 32,933.00	\$ (22,773.01)
VEHICLE OPERATIONS & MAINTENANCE	<u>4,124.88</u>	<u>5,000.00</u>	<u>(875.12)</u>
TOTAL EXPENDITURES	<u>14,284.87</u>	<u>\$ 37,933.00</u>	<u>\$ (23,648.13)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	2,999.13		
UNENCUMBERED CASH, JULY 1, 2017	<u>41,228.86</u>		
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 44,227.99</u>		

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ 809,834.58	\$ 861,240.00	\$ (51,405.42)
<u>EXPENDITURES</u>			
INSTRUCTION	551,174.12	\$ 535,777.00	\$ 15,397.12
STUDENT SUPPORT	26,045.63	23,426.00	2,619.63
INSTRUCTIONAL SUPPORT	21,020.46	26,957.00	(5,936.54)
GENERAL ADMINISTRATION	28,216.31	30,057.00	(1,840.69)
SCHOOL ADMINISTRATION	67,994.92	81,990.00	(13,995.08)
OTHER SUPPLEMENTAL SERVICES	18,919.80	48,229.00	(29,309.20)
OPERATIONS & MAINTENANCE	42,480.13	55,464.00	(12,983.87)
STUDENT TRANSPORTATION SERVICES	26,054.46	28,852.00	(2,797.54)
FOOD SERVICE	<u>27,928.75</u>	<u>30,488.00</u>	<u>(2,559.25)</u>
TOTAL EXPENDITURES	<u>809,834.58</u>	<u>\$ 861,240.00</u>	<u>\$ (51,405.42)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2017	<u>0.00</u>		
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 0.00</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 5 OF 15

FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
STATE OF KANSAS - FEDERAL AID	\$ 280,618.66	\$ 274,383.00	\$ 6,235.66
- STATE AID	6,880.76	6,084.00	796.76
MEALS	333,542.07	330,443.00	3,099.07
TRANSFER FROM GENERAL FUND	34,458.25	0.00	34,458.25
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	21,273.63	70,000.00	(48,726.37)
OTHER REVENUE	7,229.32	12,500.00	(5,270.68)
TOTAL CASH RECEIPTS	684,002.69	\$ 693,410.00	\$ (9,407.31)
<u>EXPENDITURES</u>			
OPERATIONS & MAINTENANCE	10,708.51	\$ 1,000.00	\$ 9,708.51
FOOD SERVICE OPERATION	667,712.64	733,576.00	(65,863.36)
TOTAL EXPENDITURES	678,421.15	\$ 734,576.00	\$ (56,154.85)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	5,581.54		
UNENCUMBERED CASH, JULY 1, 2017	220,559.74		
UNENCUMBERED CASH, JUNE 30, 2018	\$ 226,141.28		

BILINGUAL EDUCATION

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL FUND	\$ 401.00	\$ 3,000.00	\$ (2,599.00)
<u>EXPENDITURES</u>			
INSTRUCTION	401.00	\$ 3,000.00	\$ (2,599.00)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2017	0.00		
UNENCUMBERED CASH, JUNE 30, 2018	\$ 0.00		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 6 OF 15

PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
STATE AID	\$ 5,040.00	\$ 4,000.00	\$ 1,040.00
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	50,000.00	3,000.00	47,000.00
TOTAL CASH RECEIPTS	55,040.00	\$ 7,000.00	\$ 48,040.00
<u>EXPENDITURES</u>			
INSTRUCTION SUPPORT	47,750.00	\$ 47,750.00	\$ 0.00
CASH RECEIPTS OVER (UNDER) EXPENDITURES	7,290.00		
UNENCUMBERED CASH, JULY 1, 2017	78,038.46		
UNENCUMBERED CASH, JUNE 30, 2018	\$ 85,328.46		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 7 OF 15

SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
OTHER REVENUE	\$ 30,401.64	\$ 0.00	\$ 30,401.64
TRANSFER FROM GENERAL FUND	751,541.00	917,581.00	(166,040.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	500,000.00	300,000.00	200,000.00
TOTAL CASH RECEIPTS	<u>1,281,942.64</u>	<u>\$ 1,217,581.00</u>	<u>\$ 64,361.64</u>
<u>EXPENDITURES</u>			
INSTRUCTION	1,323,132.52	\$ 1,461,348.00	\$ (138,215.48)
STUDENT SUPPORT SERVICES	1,485.75	38,835.00	(37,349.25)
GENERAL ADMINISTRATION	0.00	150.00	(150.00)
STUDENT TRANSPORTATION SERVICES	9,374.96	21,000.00	(11,625.04)
VEHICLE SERV. & MAINTENANCE SERVICES	2,048.79	0.00	2,048.79
VEHICLE OPERATING SERVICES	563.41	7,450.00	(6,886.59)
TOTAL EXPENDITURES	<u>1,336,605.43</u>	<u>\$ 1,528,783.00</u>	<u>\$ (192,177.57)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(54,662.79)		
UNENCUMBERED CASH, JULY 1, 2017	<u>821,379.21</u>		
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 766,716.42</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
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CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
STATE OF KANSAS - STATE AID	\$ 8,683.00	\$ 7,469.00	\$ 1,214.00
TRANSFER FROM GENERAL FUND	7,405.46	65,000.00	(57,594.54)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	402,000.00	255,621.00	146,379.00
TOTAL CASH RECEIPTS	<u>418,088.46</u>	<u>\$ 328,090.00</u>	<u>\$ 89,998.46</u>
<u>EXPENDITURES</u>			
INSTRUCTION	339,491.64	\$ 384,224.00	\$ (44,732.36)
INSTRUCTION SUPPORT STAFF	34,758.84	0.00	34,758.84
STUDENT TRANSPORTATION SERVICES	21,508.98	20,800.00	708.98
TOTAL EXPENDITURES	<u>395,759.46</u>	<u>\$ 405,024.00</u>	<u>\$ (9,264.54)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	22,329.00		
UNENCUMBERED CASH, JULY 1, 2017	<u>214,690.75</u>		
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 237,019.75</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
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AT RISK (4 YR OLD)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
OTHER FEDERAL AID	\$ 0.00	\$ 18,027.00	\$ (18,027.00)
TRANSFER FROM GENERAL	90.04	55,000.00	(54,909.96)
TRANSFER FROM SUPPLEMENTAL GENERAL	122,160.10	30,000.00	92,160.10
TOTAL CASH RECEIPTS	<u>122,250.14</u>	<u>\$ 103,027.00</u>	<u>\$ (19,223.14)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	109,068.04	\$ 107,500.00	\$ 1,568.04
STUDENT TRANSPORTATION SERVICES	5,931.96	7,500.00	(1,568.04)
TOTAL EXPENDITURES	<u>115,000.00</u>	<u>\$ 115,000.00</u>	<u>\$ (0.00)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	7,250.14		
UNENCUMBERED CASH, JULY 1, 2017	<u>62,755.39</u>		
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 70,005.53</u>		

AT RISK (K-12)

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL	\$ 218,656.00	\$ 400,000.00	\$ (181,344.00)
TRANSFER FROM SUPPLEMENTAL GENERAL	390,250.00	161,173.00	229,077.00
TOTAL CASH RECEIPTS	<u>608,906.00</u>	<u>\$ 561,173.00</u>	<u>\$ 47,733.00</u>
<u>EXPENDITURES</u>			
INSTRUCTION	613,738.38	\$ 650,574.00	\$ (36,835.62)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(4,832.38)		
UNENCUMBERED CASH, JULY 1, 2017	<u>136,209.52</u>		
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 131,377.14</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
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BOND AND INTEREST FUND (USD #441)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
AD VALOREM PROPERTY TAX -2016	\$ 10,799.26	\$ 9,825.00	\$ 974.26
-2017	373,568.02	366,765.00	6,803.02
DELINQUENT PROPERTY TAXES	3,712.71	2,419.00	1,293.71
COMMERCIAL VEHICLE TAX	2,441.02	2,465.00	(23.98)
MOTOR VEHICLE TAX	29,173.33	25,261.00	3,912.33
RECREATIONAL VEHICLE TAX	407.09	383.00	24.09
STATE AID	185,532.00	197,362.00	(11,830.00)
TOTAL CASH RECEIPTS	605,633.43	\$ 604,480.00	\$ 1,153.43
<u>EXPENDITURES</u>			
INTEREST	166,650.00	\$ 166,651.00	\$ (1.00)
PRINCIPAL	470,000.00	470,000.00	0.00
TOTAL EXPENDITURES	636,650.00	\$ 636,651.00	\$ (1.00)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(31,016.57)		
UNENCUMBERED CASH, JULY 1, 2017	771,362.98		
UNENCUMBERED CASH, JUNE 30, 2018	\$ 740,346.41		

BOND AND INTEREST FUND (USD #488)

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
AD VALOREM PROPERTY TAX -2016	\$ 5,180.75	\$ 6,063.00	\$ (882.25)
-2017	233,655.00	224,056.00	9,599.00
DELINQUENT PROPERTY TAXES	782.38	1,752.00	(969.62)
COMMERCIAL VEHICLE TAX	2,237.93	1,817.00	420.93
MOTOR VEHICLE TAX	15,247.67	18,617.00	(3,369.33)
RECREATIONAL VEHICLE TAX	233.42	282.00	(48.58)
TOTAL CASH RECEIPTS	257,337.15	\$ 252,587.00	\$ 4,750.15
<u>EXPENDITURES</u>			
INTEREST	15,950.00	\$ 15,950.00	\$ 0.00
PRINCIPAL	205,000.00	205,000.00	0.00
TOTAL EXPENDITURES	220,950.00	\$ 220,950.00	\$ 0.00
CASH RECEIPTS OVER (UNDER) EXPENDITURES	36,387.15		
UNENCUMBERED CASH, JULY 1, 2017	447,938.33		
UNENCUMBERED CASH, JUNE 30, 2018	\$ 484,325.48		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

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SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	TEXTBOOK RENTAL FUND	CONTINGENCY RESERVE FUND	CARL PERKINS
<u>CASH RECEIPTS</u>			
RENTAL FEES	\$ 25,052.90	\$ 0.00	\$ 0.00
KSHAA AND IPAD FEES	38,445.00	0.00	0.00
OTHER REVENUE	785.60	0.00	0.00
TRANSFER FROM SUPPLEMENTAL GENERAL	65,897.10	0.00	0.00
USD #115	0.00	0.00	5,126.00
STATE OF KANSAS	0.00	0.00	0.00
TOTAL CASH RECEIPTS	<u>130,180.60</u>	<u>0.00</u>	<u>5,126.00</u>
<u>EXPENDITURES</u>			
TEXTBOOKS	127,847.25	0.00	0.00
KSHAA AND IPAD FEES EXPENSE	15,766.75	0.00	0.00
SUPPLIES	0.00	0.00	5,126.00
TOTAL EXPENDITURES	<u>143,614.00</u>	<u>0.00</u>	<u>5,126.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(13,433.40)	0.00	0.00
UNENCUMBERED CASH, JULY 1, 2017	<u>267,812.44</u>	<u>1,340,969.15</u>	<u>0.00</u>
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 254,379.04</u>	<u>\$ 1,340,969.15</u>	<u>\$ 0.00</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

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SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	TITLE I FY18
<u>CASH RECEIPTS</u>	
STATE OF KANSAS	\$ <u>128,220.00</u>
<u>EXPENDITURES</u>	
INSTRUCTION	<u>128,220.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	0.00
UNENCUMBERED CASH, JULY 1, 2017	<u>0.00</u>
UNENCUMBERED CASH, JUNE 30, 2018	\$ <u><u>0.00</u></u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
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SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>GIFT/DONATIONS SOFTBALL/BASEBALL</u>	<u>TITLE II -A FY18</u>
<u>CASH RECEIPTS</u>		
STATE OF KANSAS	\$ 0.00	\$ 35,996.00
REIMBURSEMENTS	2,500.00	0.00
DONATIONS	<u>12,378.47</u>	<u>0.00</u>
TOTAL CASH RECEIPTS	<u>14,878.47</u>	<u>35,996.00</u>
<u>EXPENDITURES</u>		
INSTRUCTION	0.00	35,996.00
SOFTBALL/BASEBALL EXPENSES	<u>24,114.98</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>24,114.98</u>	<u>35,996.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(9,236.51)	0.00
UNENCUMBERED CASH, JULY 1, 2017	<u>11,101.65</u>	<u>0.00</u>
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 1,865.14</u>	<u>\$ 0.00</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>GIFTS AND DONATIONS</u>
<u>CASH RECEIPTS</u>	
APPLESEED GRANT	\$ 16,213.59
GREATER MANHATTAN COMM. DONATION	50,000.00
GREENHOUSE DONATION	3,126.52
OTHER DONATIONS	<u>30,073.54</u>
TOTAL REVENUE	<u>99,413.65</u>
<u>EXPENDITURES</u>	
DONATIONS EXPENSED	67,218.91
GREENHOUSE EXPENSES	2,781.74
APPLESEED GRANT EXPENSES	<u>16,213.58</u>
TOTAL EXPENDITURES	<u>86,214.23</u>
RECEIPTS OVER (UNDER) EXPENDITURES	13,199.42
UNENCUMBERED CASH, JULY 1, 2017	<u>2,973.47</u>
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 16,172.89</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
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SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>ROTHFELDER SCHOLARSHIP</u>	<u>HEIMAN-DICK SCHOLARSHIP</u>
<u>CASH RECEIPTS</u>		
INTEREST	\$ <u>69.27</u>	\$ <u>168.00</u>
<u>EXPENDITURES</u>		
SCHOLARSHIPS	<u>1,000.00</u>	<u>0.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(930.73)	168.00
UNENCUMBERED CASH, JULY 1, 2017	<u>9,878.14</u>	<u>24,000.00</u>
UNENCUMBERED CASH, JUNE 30, 2018	\$ <u><u>8,947.41</u></u>	\$ <u><u>24,168.00</u></u>

**PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS**

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AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
<u>STUDENT ORGANIZATION FUNDS</u>				
AXTELL PUBLIC SCHOOLS				
SOAR AS AN EAGLE SCHOLARSHIP-2017	\$ 10,000.00	\$ 30.85	\$ 329.99	\$ 9,700.86
SOAR AS AN EAGLE SCHOLARSHIP-2018	0.00	10,000.00	0.00	10,000.00
CLASS OF 2017	367.83	0.00	367.83	0.00
CLASS OF 2018	2,358.70	0.00	233.39	2,125.31
CLASS OF 2019	0.00	3,639.00	3,026.44	612.56
CLASS OF 2020	0.00	1,000.00	0.00	1,000.00
CLASS OF 2021	0.00	1,000.00	0.00	1,000.00
FBLA	855.54	450.00	476.17	829.37
ACSC-AXTELL COMM. SERVICE CLUB	4,725.68	5,876.90	5,843.46	4,759.12
FFA	4,009.92	12,380.06	12,898.37	3,491.61
SCHOLARSHIPS	144.35	796.81	294.35	646.81
NATIONAL HONOR SOCIETY	549.71	422.00	908.72	62.99
STUCO	243.51	3,088.36	2,001.20	1,330.67
SUBTOTAL AXTELL PUBLIC SCHOOLS	23,255.24	38,683.98	26,379.92	35,559.30
WETMORE HIGH SCHOOL				
KAYS	1,340.55	3,193.04	2,520.56	2,013.03
SHOP CLASS	0.00	700.00	548.51	151.49
STUCO	2,736.00	986.66	1,406.15	2,316.51
HONOR SOCIETY	908.60	852.10	418.15	1,342.55
CLASS OF 2017	1,404.24	0.00	715.70	688.54
CLASS OF 2018	2,248.69	0.00	2,248.69	0.00
CLASS OF 2019	0.00	11,387.29	10,195.01	1,192.28
SUBTOTAL WETMORE HIGH SCHOOL	8,638.08	17,119.09	18,052.77	7,704.40

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
<u>STUDENT ORGANIZATION FUNDS (cont.)</u>				
SABETHA HIGH SCHOOL				
STUDENT COUNCIL	\$ 7,770.03	\$ 3,373.11	\$ 8,744.96	\$ 2,398.18
KAYS	320.06	4,533.89	3,806.32	1,047.63
FFA	19,857.55	55,258.85	64,412.86	10,703.54
SABETHA BUSINESS CLUB	1,952.83	0.00	10.70	1,942.13
INTERNATIONAL CLUB	823.71	0.00	0.00	823.71
FFCLA	2,858.80	3,460.50	3,505.33	2,813.97
NATIONAL HONOR SOCIETY	940.67	334.33	0.00	1,275.00
FCA	991.45	444.00	732.48	702.97
CLASS OF 2016	81.67	0.00	81.67	0.00
CLASS OF 2017	678.34	0.00	678.34	0.00
CLASS OF 2018	2,686.86	100.00	2,326.47	460.39
CLASS OF 2019	824.00	14,043.44	11,073.02	3,794.42
CLASS OF 2020	500.00	206.40	0.00	706.40
CLASS OF 2021	0.00	500.00	0.00	500.00
SUBTOTAL SABETHA HIGH SCHOOL	40,285.97	82,254.52	95,372.15	27,168.34
TOTAL AGENCY FUNDS	\$ <u>72,179.29</u>	\$ <u>138,057.59</u>	\$ <u>139,804.84</u>	\$ <u>70,432.04</u>

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
GATE RECEIPTS FUNDS							
AXTELL PUBLIC SCHOOLS							
SENIOR HIGH ATHLETICS	\$ 4,079.88	\$ 0.00	\$ 16,939.12	\$ 17,220.08	\$ 3,798.94	\$ 0.00	\$ 3,798.94
JUNIOR HIGH ATHLETICS	202.31	0.00	3,798.17	3,026.00	974.48	0.00	974.48
WETMORE HIGH SCHOOL ATHLETICS	4,253.83	0.00	9,103.72	12,413.48	944.07	0.00	944.07
SABETHA HIGH SCHOOL ATHLETICS	29,485.48	0.00	108,699.70	120,731.28	17,453.90	0.00	17,453.90
SABETHA MIDDLE SCHOOL ATHLETICS	2,533.21	0.00	24,474.14	20,768.05	6,239.30	0.00	6,239.30
SUBTOTAL GATE RECEIPTS FUNDS	40,554.71	0.00	163,014.85	174,158.87	29,410.89	0.00	29,410.89
SCHOOL PROJECTS FUNDS							
AXTELL PUBLIC SCHOOLS							
SCHOOL PLAY	1,647.69	0.00	230.00	258.28	1,619.43	0.00	1,619.43
STUDENT PURCHASES/REVOLVING	795.51	0.00	7,163.27	7,557.18	401.60	0.00	401.60
FFA FARM SAFETY	640.22	0.00	225.00	75.00	790.22	0.00	790.22
SALES TAX	223.12	0.00	1,212.11	1,424.01	11.22	0.00	11.22
ANNUAL	3,126.46	0.00	3,832.00	2,677.49	4,280.97	0.00	4,280.97
AHS CHEERLEADERS	640.88	0.00	5,797.37	4,993.99	1,444.26	0.00	1,444.26
AHS MUSIC/BAND	284.75	0.00	87.55	112.57	259.73	0.00	259.73
AG CLASSROOM TOOL REPLACEMENT	704.11	0.00	8.00	0.00	712.11	0.00	712.11
2014 HELP COMM GROW GRANT	401.60	0.00	0.00	0.00	401.60	0.00	401.60
LIBRARY BOOK FUND	379.98	0.00	2,531.07	2,194.50	716.55	0.00	716.55
FACULTY	0.00	0.00	290.00	243.64	46.36	0.00	46.36
TEACHER SUPPLIES - FUND RAISERS/DONATIONS	3,724.71	0.00	1,080.00	1,285.77	3,518.94	0.00	3,518.94
HCC COURSES ENGLISH	7,749.14	0.00	3,876.00	1,648.63	9,976.51	0.00	9,976.51
HCC COURSES MATH	1,402.24	0.00	1,296.00	0.00	2,698.24	0.00	2,698.24
STUDENT ACTIVITY PROJECTS	2,635.82	0.00	15,540.76	12,557.03	5,619.55	0.00	5,619.55
AHS FB FUND	3.45	0.00	0.00	0.00	3.45	0.00	3.45
AHS BB FUND	484.28	0.00	890.00	1,250.95	123.33	0.00	123.33
ELEMENTARY FIELD TRIP	2,021.08	0.00	307.00	508.00	1,820.08	0.00	1,820.08
PLAYGROUND EQUIPMENT	150.57	0.00	0.00	0.00	150.57	0.00	150.57
SUBTOTAL AXTELL PUBLIC SCHOOLS	27,015.61	0.00	44,366.13	36,787.02	34,594.72	0.00	34,594.72
WETMORE HIGH SCHOOL							
STUDENT ACTIVITY PROJECTS	1,331.44	0.00	12,294.74	10,882.34	2,743.84	0.00	2,743.84
LIBRARY PROJECT	102.22	0.00	0.00	23.00	79.22	0.00	79.22
MUSIC	7,770.01	0.00	5,785.13	3,960.08	9,595.08	0.00	9,595.08
CARDINAL	5,985.54	0.00	5,331.67	3,266.13	8,051.08	0.00	8,051.08
CHEERLEADERS	14.67	0.00	3,958.25	3,542.51	430.41	0.00	430.41
HS PLC	366.52	0.00	0.00	0.00	366.52	0.00	366.52
BAND/VOCAL	602.29	0.00	453.25	409.67	645.87	0.00	645.87
SCHOLARSHIPS	0.00	0.00	1,400.00	1,400.00	0.00	0.00	0.00
BOXTOPS	440.51	0.00	141.00	81.87	499.64	0.00	499.64
BAND CLEANING	625.14	0.00	0.00	0.00	625.14	0.00	625.14
SADD	0.00	0.00	2,219.80	883.50	1,336.30	0.00	1,336.30
SUBTOTAL WETMORE HIGH SCHOOL	17,238.34	0.00	31,583.84	24,449.08	24,373.10	0.00	24,373.10

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
SCHOOL PROJECTS FUNDS (cont.)							
SABETHA HIGH SCHOOL							
SADD	\$ 5,967.15	\$ 0.00	\$ 1,173.50	\$ 817.74	\$ 6,322.91	\$ 0.00	\$ 6,322.91
PROFESSIONAL DEVELOPMENT	2,113.40	0.00	2,495.00	240.99	4,367.41	0.00	4,367.41
ANNUAL	5,952.02	0.00	20,039.99	20,178.55	5,813.46	0.00	5,813.46
ART	608.84	0.00	1,380.00	1,107.40	881.44	0.00	881.44
SHOP	3,046.01	0.00	2,621.73	3,491.85	2,175.89	0.00	2,175.89
LIFT-A-THON	5,397.20	0.00	2,848.75	6,570.16	1,675.79	0.00	1,675.79
DRAMA	6,046.09	0.00	2,009.67	1,167.82	6,887.94	0.00	6,887.94
BAND	3,231.28	0.00	8,615.75	3,104.78	8,742.25	0.00	8,742.25
VOCAL/MUSIC	9.29	0.00	0.00	0.00	9.29	0.00	9.29
ODYSSEY SINGERS	7,009.42	0.00	7,081.81	4,449.13	9,641.90	0.00	9,641.90
LIBRARY/LIBRARY FINES	150.71	0.00	297.04	26.00	421.75	0.00	421.75
ACT PREP	74.32	0.00	96.00	96.00	74.32	0.00	74.32
PUBLIC SPEAKING	23,371.74	0.00	6,000.00	12,651.25	16,720.49	0.00	16,720.49
BLUE CREW	196.60	0.00	0.00	0.00	196.60	0.00	196.60
ACADEMIC BANQUET	856.30	0.00	0.00	469.75	386.55	0.00	386.55
PHYSICAL EDUCATION	2.48	0.00	0.00	2.00	0.48	0.00	0.48
JAY JAYS CHEERLEADERS	5,483.08	0.00	23,754.02	28,685.98	551.12	0.00	551.12
THE SPOKESMAN	503.60	0.00	0.00	0.00	503.60	0.00	503.60
MUSICAL	2,542.05	0.00	2,717.64	2,778.44	2,481.25	0.00	2,481.25
CONCESSIONS	0.00	0.00	27,477.81	23,273.35	4,204.46	0.00	4,204.46
STUDENT ACTIVITY PROJECTS	30,110.98	0.00	20,193.50	17,682.64	32,621.84	0.00	32,621.84
SUBTOTAL SABETHA HIGH SCHOOL	102,672.56	0.00	128,802.01	126,793.83	104,680.74	0.00	104,680.74
SABETHA MIDDLE SCHOOL							
STUDENT ACTIVITY PROJECTS	31,789.16	0.00	7,477.74	10,659.93	28,606.97	0.00	28,606.97
TECHNOLOGY	576.20	0.00	621.48	542.82	654.86	0.00	654.86
STUDENT ASSISTANCE PROJECT	219.89	0.00	0.00	0.00	219.89	0.00	219.89
SALES TAX	206.98	0.00	1,310.92	1,372.13	145.77	0.00	145.77
FLOWER/COFFEE FUND	150.80	0.00	330.00	85.96	394.84	0.00	394.84
ART	3,368.84	0.00	284.00	0.00	3,652.84	0.00	3,652.84
STUCO	621.89	0.00	0.00	0.00	621.89	0.00	621.89
BAND	0.00	0.00	60.00	60.00	0.00	0.00	0.00
LIBRARY BOOK FAIR	745.15	0.00	115.00	163.15	697.00	0.00	697.00
COUNTRY MART EDUC	4,427.45	0.00	5,843.71	1,082.06	9,189.10	0.00	9,189.10
CONCESSIONS PROJECT	10,410.39	0.00	9,462.88	7,810.97	12,062.10	0.00	12,062.10
LIFETOUGH PICTURES	1,548.31	0.00	278.44	0.00	1,826.75	0.00	1,826.75
ANGEL FUND	2,301.00	0.00	500.00	43.25	2,757.75	0.00	2,757.75
SUBTOTAL SABETHA MIDDLE SCHOOL	56,366.06	0.00	26,283.97	21,820.27	60,829.76	0.00	60,829.76
SABETHA ELEMENTARY SCHOOL							
NEEDY CHILDREN PROJECT	488.35	0.00	0.00	0.00	488.35	0.00	488.35
POP PROJECT	227.43	0.00	1,342.95	1,466.10	104.28	0.00	104.28
BOOK FAIR	1,783.42	0.00	2,083.88	2,850.62	1,216.48	0.00	1,216.48
TREE PROJECT	1,946.58	0.00	0.00	0.00	1,946.58	0.00	1,946.58
MARLEE UKELE MEMORIAL	0.00	0.00	6,820.00	2,375.12	4,444.88	0.00	4,444.88
STUDENT ACTIVITIES (PICTURES) PROJECT	11,967.10	0.00	1,798.61	4,689.20	9,076.51	0.00	9,076.51
SUBTOTAL SABETHA ELEMENTARY SCHOOL	16,412.88	0.00	12,045.24	11,181.04	17,277.08	0.00	17,277.08
SUBTOTAL SCHOOL PROJECT FUNDS	219,705.45	0.00	243,081.19	221,031.24	241,755.40	0.00	241,755.40
TOTAL DISTRICT ACTIVITY FUNDS	\$ 260,260.16	\$ 0.00	\$ 406,096.04	\$ 395,190.11	\$ 271,166.09	\$ 0.00	\$ 271,166.09